

Message Text

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PAGE 01 STATE 174849
ORIGIN AF-10

INFO OCT-01 ISO-00 L-03 TRSE-00 COME-00 EB-08 CAB-02
FAA-00 DOTE-00 CIAE-00 INR-10 NSAE-00 /034 R

DRAFTED BY AF/W:RJKOTT:HMN
APPROVED BY AF/W:TWMSMITH
L/AF:NELY (SUBS)
TREAS/OS:MFEINBERG (SUBS)
SDOC/ITA/BI PR/OCA:SMILLER(INFO)
EB/IFD/OMA:WMILAM
-----099479 120625Z /64
R 112133Z JUL 78
FM SECSTATE WASHDC
TO AMEMBASSY LAGOS
INFO AMCONSUL KADUNA

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E.O. 11652: N/A

TAGS: EFIN, NI

SUBJECT: TERMINATION OF DOUBLE TAXATION TREATY

REF: A) LAGOS 8020; B) LAGOS 7919; C) LAGOS 7907;
D) STATE 158825

1. EMBASSY MAY REPLY TO MEA NOTE INFORMING
US OF FMG'S INTENTION TO TERMINATE DOUBLE TAXATION TREATY.
NOTE SHOULD INCLUDE AT LEAST FOLLOWING THREE ELEMENTS:
A) THAT USG IS WILLING TO ENTER INTO NEGOTIATIONS ON A
NEW RECIPROCAL TAX ARRANGEMENT; B) THAT THE USG FIRST
WISHES TO OBTAIN A COPY OF THE FMG'S "STANDARD DRAFT
AGREEMENT" (REF B) AS SOON AS POSSIBLE SO THAT THE AP-
PROPRIATE USG AUTHORITIES MAY STUDY IT; AND C) THE USG
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WILL NOTIFY THE FMG WHEN IT WILL BE PREPARED TO OPEN
NEGOTIATIONS AT A MUTUALLY CONVENIENT TIME AND PLACE.

2. EMBASSY SHOULD FORWARD COPIES OF FMG'S DRAFT TO H.
DAVID ROSENBLOOM, DIRECTOR, OFFICE OF INTERNATIONAL TAX
AFFAIRS, 3064 MAIN TREASURY. ALSO, IT SHOULD FORWARD
COPIES TO AF/W AND L/AF.

3. SEPTTEL FOLLOWS WITH PROPOSED TREASURY PRESS RELEASE. CHRISTOPHER

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TREATY TERMINATION, DOUBLE TAXATION
Control Number: n/a
Copy: SINGLE
Draft Date: 11 jul 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978STATE174849
Document Source: CORE
Document Unique ID: 00
Drafter: RJKOTT:HMN
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780284-1225
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780772/aaaacjbd.tel
Line Count: 64
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: f5814977-c288-dd11-92da-001cc4696bcc
Office: ORIGIN AF
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 LAGOS 8020, 78 LAGOS 7919, 78 LAGOS 7907
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 03 may 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2046877
Secure: OPEN
Status: NATIVE
Subject: TERMINATION OF DOUBLE TAXATION TREATY
TAGS: EFIN, NI
To: LAGOS
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/f5814977-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
EO Systematic Review
20 Mar 2014
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